Mr. HOUGH was entitled to the floor, and as Mr. CHAIRMAN: The time has arrived when I am

what principle can well be conceived of more

By this kind of legislative deception, prices of

Marks and descriptions of the goods

he Treasury. He says:

CONGRESSIONAL. DEFERRED DEBATE

estion under consideration; and as I deem it one the most important measures of the session, would ke the indulgence of the committee whilst I briefly abmit some of the reasons for the vote I am about give. The subject, sir, has been so fully and oly discussed, not only here but before the country, our the day of its passage to the present time, that cannot hope to interest the committee or advance tything new in the remarks I am about to make, regret, Mr. Chairman, to be under the necessity of flaring with any of my political friends, and more pecially with my honorable colleague from the orable colleague from the

ening, and (with whom I have hereofore to happy to co-operate, and for whose opinwe the most profound respect,) upon a of such vital interest to our common counair, I profesa to belong to a class of polihooled from infancy in the principles of an democracy. I hold, sir, that the repreis bound to represent the interests and it the expressed will of his constituents.
object, sir, of that most unequal and oppresact of 1842 has been most fully and ably a
and the will of the democratic party sent time. I have recently heard, however, smional conversations, that from the prescular position of affairs, public opinion, pecially of the democracy of the count undergone a material change upon the of the revenue aince we have been deliberation; and consequently I addresses of inquiry to many of the most intelland best informed democrats in different my district whose answers all concurred in believe to be true, that public opinion had

"Cost of manufacturing iron in the United States and Great Britain compared. "Great Britain.—Crawshay establishment (South Wales)
in 1844.
Pig metal. Tons. Cwt. Lbs. Sterling.
Irou stose, 3 0 0 6s. \$4 56

tion from them. With these lights before me, I will not—nay, I dare not rise in my place here d advocate the principles of a high protective iff—one, sir, which the ingenuity of man could creely have devised better calculated to make the h richer and the poor poorer than that most uneal and oppressive act of 1842; and I greatly mister both the will and the interests of my constitutes if they are not almost unanimous in asking for repeal or material modification in such manner mechanical, and commercial, as the manufactanterests of the country. Yes, sir, so as to sually as may be one.

I have expressed myself, sir, in favor of a rever priff; and the act of 1842 may, in one sense, be

ary and the act of 1842 may, in one sense, be in mue tariff—that is, it may, under some condition of the country, produce about the requisite act of revenue; but that many of its provisions in promotive of the interests of a few classes qually oppressive of the great body of the people of the promotive of the great body of the people of the promotive of the great body of the people of the promotive of the great body of the people of the promotive of the mnufactures, and especially woollens, and cottons, the duties are alteresticated. Cost of a ton of pig iron in Pennsylvania,

ten munea in tue l'ent	***		
Fig iron,	Value of im- ports \$504,237	Duty col- lected. \$246,754	Duty pe cent. 848
Bar ditto, manufactured	bv		
rolling.	1.683.070	1,275,975	75.5
Sheet ditto,	480.126	289.077	60.3
Old and scrap iron,	119,740	56,475	48 6
Chain cables, and parts	of _	- Amor	
same.	57,096	49,793	87.6
Chains of wrompht iron	10 200	10 506	101 /

Would therefore so change or modify the act of 1842 as to make it as far as practicable conform to these principles. I would reduce the duties where they are found to be too high, and in all cases where they are found to be unequal and oppressive in their operation, I would so adjust them as to divest them as far as possible of their objectionable feathey are found to be too high, and in all cases where they are found to be unequal and oppressive in their operation, I would so adjust them as to divest them as far as possible of their objectionable feat them as far as possible of their objectionable feat them. To do this sir, you must divest the act of its articles and the cost of the co

unjust, deceptive and iniquitous than this deceptive system of minimums got up by fraud and legislative trickery for the benefit of manufacturers? Whilst it to impose a duty of 30 per cent. upon tures of cottons, it in truth imposes a duty fo to 120 per cent., and I cannot in any

ther way so well express its operations as to read com the very able annual report of the Secretary of from the very able annual report of the Secretary of the Treasury. He says:

"Minimums are a fictitious value, assumed by law, instead of the real value; and the operation of all minimums may be fillustrated by a single example. Thus by the tariff of 18th, a duty of 30 per cent. ad valorem is levied on all manufactures of cotton; but he law further provides that cotton goods 'not dyed, colored, printed, or stained, not exceeding in value twenty cents per square yard,' If, then, the real value of the cheapest cotton goods is but four cents a square yard, it is placed by the law at the false value of twenty cents per square yard, and the duty levied on the factitious value—raising it five times higher on the cheapest article consumed by the poor, than spon the fine article purchased by the more westify. Indeed, by House document No. 306, of the lat session of the 29th Congress, this difference by actual importation was 65 per cent. between the cheaper and the finer article of the 20 per cent. minimum, 131 per cent. on the 30 per cent. minimum, 81 per cent. minimum, 81 per cent. minimum, and 84 per cent. minimum, against the poor on catton imports of 82 per cent. beyond what the tax would be if assessed upon the actual value."

By this kind of legislative deception, prices of

hilanthropist when brought to his consideration.

The Secretary of the Treasury, in his annual re-

By this kind of legislative deception, prices of manufactures of cotton have steadily risen in the market from the passage of the act of 1842 to the present time, in almost the same proportion their price is raised above their actual value by that most deceptive and ficticious mode of appraisal, as appears from a table of prices furnished by the agent in New York of several manufacturing companies, and which reads as follows:

1843 1844 1845 18

8.D. Saffalk brown cotton drillings of the case of the saffalk provided by the saffalk provided by the case of the saffalk provided by the

Daily Amion.

LIBERTY, THE UNION, AND THE CONSTITUTION.

WASHINGTON CITY, MONDAY NIGHT, JULY 13, 1846.

VOLUME II.

40	Coke,	1	15	0	84.	1	4
ur-	Limestone,	1	0	0	34.	0	Ì
ur-	Wages,				64.	1	1
US-	General charges,				de.	1	4
be,	Cost of a ton pig ir	on in W	Falos,			\$11	1
			d State				
iue		To	D.F.				
	Iron stone,		24	51	50	83	á
di-	Coal, (unthracite,)		3	2	00	6	1
2.	Limestons		1		75		1

ne present price of a ton of American pig iron in Philadelphia is from \$28 to \$32; the present duty on a ton of pig iron imported from Wales is \$9; freight to seaports of the United States 12s; freight and duty \$11 88, being more than the original cost of the iron. of the iro

	ten munea in the lane	***		
	Fig iron.	Value of im- ports \$504,237	Duty col- lected. \$246,754	Duty pe cent. 848.80
	Bar ditto, manufactured	by		
	rolling.	1,683,070	1,275,975	75.2
	Sheet ditto,	480.126	289.077	60.26
	Old and scrap iron,	119,740	56,475	48 63
	Chain cables, and parts			
١	same.	57.096	49.793	67.00
	Chains of wronght iron	10 200	10.506	101.0

port, says:

"When we consider that \$2,892,621 74 of the revenue last year was collected by minimum duties, and \$13,311,085 46 by specific duties, the discrimination against the cheaper article must amount, by estimates founded on the same documents, to a tax of \$5,168,421 exacted by minimums and specific duties annually from the poorer classes by raising that the duties on the cheaper articles above what they would be if the duty were assessed upon the actual value. If direct taxes were made specific, they would be intolerable. Thus, if an annual tax of thirty dollars was assessed on all houses we thout respect to their actual value, making the owner of the humble tenement or cabin pay a tax of but thirty dollars on their respective houses, it would differ only in degree, but not in principle, from the same unvarying specific duty on cheap as on fines articles. If any discrimination should be made, it should be the reverse of the specified duty on cheap as on fines articles. If any discrimination should be made, it should be the reverse of the specified duty, and of the minimum principle, by eatablishing a maximum standard, above which value the duties on the finer article should be higher, and below which they should be lower on the cheaper article."

The manner, sir, in which the duty is imposed

Mr. Chairman, of such a discrimination in favor of the measuresturer against the woolgrower.

He do not become amounts paid a say time between the different sections of this wide-spread and 1946.*

The profiles of the measurements are also been all the different sections of this wide-spread and agreedments, as there divisions on the surplus productions. The surplus productions at the surplus productions at the present day, or under the surplus producti

\$200,000, being 30 per cent, besides setaining a large sum as a reserved fand.

And yet, it is said those Shylacks of the cotton mills cannot keep their machinery in motion or pay the operatives their warenes file of the cotton mills cannot keep their machinery in motion or pay the operative their warenes, if the act of 1842, under which such entermous profits have been made, shall be exceeded, or the import dutes materially reduced and, I suppose, if this beautiful descrition and artiful device of minimum, whereby they receive from three to five times the professed protection, shall in any way be disturbed.

The principle of specifics, too, is almost an unequal and oppressive in its operations as the simmum.

Therefore, for instance, the duties on flannels, bocking, and baizes, being a specific duty of 14 cents of yard without regard to the quality or value, and being a duty of 14 per cent. upon the fine article, worn by the poor, and costing 14 ocnts of the stricle of iron is also another article of great consumption by the poor, and costing 14 ocnts of the stricle of iron is also another article of great on the treasury comperatively but little.

The stricle of iron is also another article of great on the treasury comperatively but little.

The stricle of iron is also another article of great to the treasury comperatively but little.

Now instantancy, Mr. Chairman, these iron manufactures are receiving this enormous profit of from 50 to 100 per cent. upon this ploughshare and log-chain, whilst the rich pays to the treasury comperatively but little.

Now instantance, the duties on manufacture is rapidly produced ever since the passage of that beautiful and the laborer pays from 50 to 100 per cent. upon this ploughshare and log-chain, whilst the rich pays to the treasury comperatively but little.

Now instantance, the manufacture reduces the price of labor and agriculture from manufacture and the laborer pays from 50 to 100 per cent. upon this ploughshare and log-chain, whilst the relations of the pays to the

insisted upon the floor of this hall, as conclusive widence of such a disastrous result, that during the unheard-of depression of 1840 and 1841, the furges all by and furnaces of Pennsylvana were stopped, the owners bankrupted, and the laborers thrown out of work, respectively to the consequence of the low duties and insufficient proposed to the control and that very time the duties apon iron under the control and that very time the duties apon iron under the control and that very time the duties apon iron under the work of a little examination of the status-book; and, I doubt not, the fearful forebodings for the future and that of 1842.

This, it is true, was but a slight mistake for the want of a little examination of the status-book; and, I doubt not, the fearful forebodings for the future all the protection the manufacturers of iron need to ensure the most of the protection to the way-dreams of fancied imaginations.

This is it is true, was but a slight mistake for the want of a little examination of the status-book; and, I doubt not, the fearful forebodings for the future all the protection the manufacturers of iron need to ensure them not only to carry on their business successfully, but to enable them to make fair and reason to the manufacturers of iron need to ensure them not only to carry on their business successfully, but to enable them to make fair and reason to the manufacturers of iron need to ensure the form the manufacturers of iron need to ensure the function of the status book of the protection to the manufacturers of iron need to ensure the function of the status book of the protection to the status book of the protection to the status book of the protection to the status book of the productions and the fair and reason the function and the fair and reason the function of the status book of the function of the status book

or less extent is but a fair sample of the unequal and unjust operation of all specific duties.

Although, air, the amount paid under this unjust discrimination in favor of the rich against the poor in a given case may appear small, yet the aggregate amount thus paid in such obvious dispreportion by the poor over the rich is truly startling, and causes the cheek to redden and the blood to circulate a little more freely through the veins of the patriot and philanthropist when brought to his consideration.

sir, from his annual report:

"The tax upon the actual value is the most equal and can only be accomplished by ad valorem duties. As to frandulent invoices, and under valuntions, these dangers are believed to be arrested effectually by the stringent provisions and severe penalty of the 17th section of the tarriff of 1842, and now, one-half the revenue is collected from ad valorem duties."

If this authority is not deemed satisfactory to our friends on the other side of the hall, I would refer them to the opinion of an individual which, I doubt not, will be regarded by them as good authority, and worthy of consideration. Mr. Clay, in his speech in the United States Senate, March I, 1842,

vys:
"I say," said he, "that in theory, and according to every
ound principle of justice, the ad valorem mode of taxation
centified to the preference.
Now, sir, if in the language of Mr. Clay the "ad

per cent, so as to place it in the same scale of protection with woollen manufactures. Under the present unparalleled depression in price, the wool grower needs at least as much protection as the manufac-

cent.; they are generally made of coarse wool, and the interests of both the wool-grower and the manthe interests of both the wool-grower and the man-ofacturer require as much protection against their importation as against the raw material of which they are manufactured. Flaxseed is another article of considerable pro-duction by the farmers in western New York, and

third of this would fall upon New York—being about \$1,150,000—the congressional district which a law the honor to represent, a loss of about \$66,000. The county of Madison alone produced about one (Ontario) in the State, and sustained a loss by this failing off in price of \$50,000. The county of Madison alone produced about the falling off in price of \$50,000. The county of Madison alone produced about the falling off in the price of wook has been produced by any other cause than this unjust and unequal operation of the tariff of 1842, how does it happen that, under a protection of 40 per cent., the manufacturers of this very wook has seed by any other cause than the wool grower and the farmer austain a loss from 25 to 33 per cent., under a protection of five per cent. upon the grade of wool generally grown by them?

And here, Mr. Chairman, permit me to notice a statement of my honorable colleague from the Livingston and Ontario dutrict, in his remarks upon the question under consideration this morning. He wool of the county of the desired of the wool of the county of the protective and the county of the

This shows that it costs \$2 50 more to produce a ton of pig iron in this country than in Wales, but the manufacturer constitutes 24 per cent. of the cost of transportation, commissions, &c., are about three times the amount of the difference in tion of 24 per cent. (instead of 40) being equal to the science as to our south-the manufacturer constitutes 24 per cent. of the cost of the cost of transportation, commissions, &c., are about three times the amount of the difference in tion of 24 per cent. (instead of 40) being equal to the science of the cost of the cost of the cost of transportation, commissions, &c., are about three times the amount of the difference in tion of 24 per cent. (instead of 40) being equal to the science of the cost o a least 25 per cent. Who will say, then, that he additional projection to the contented with the additional projection to the contented with the additional projection of 30 per cent. ad valorem, which the bill under consideration proposes to furnish him?

Again, Mr. Chairman, the manufactures of silk, by another kind of legislative deception, are made to pay aduly of \$2.50 per pound, without regard to pay and the kind of legislative deception, are made to pay aduly of \$2.50 per pound, without regard to pay and injustice of this artificial mode of assenging the revenue, by which there is an obvious discrimination against the poor and in favor of the rich?

The coarse and more substantial silks, which are generally worn by our wives and daughters in the country, costing from \$0 to 100 cents per yard, will weigh at least twice as much as the fine brockays and French silks, costing from \$2 to .80 per yard, and whilst the lady of wealth and fashion pays, say but the lady of wealth and fashion pays, say but a greater of the project of the further of the profession of the country women are compelled to pay a duty of \$2.50 duty upon a dress costing but \$10 to \$12; and this in a great majority of cases, is carned by the sweat and toil of our laboring country women, at the week artificial, mice and toil of our laboring country women, at the week artificial, mice and toil of our laboring country women, at the week artificial, mice and toil of our laboring country women, at the week artificial, mice are projected to make a training and toil of our laboring country women, at the week artificial mode and unjust operation of all specific duties.

Although, sir, the amount paid under this unjust discrimination in favor of the rich against the poor of the contribution of the contribution of the project of the first projec

"Eagle, towering in her pride of place, Has been hawked at by a mousing owl, And killed."

Whilst we bluster and boast over imbecile Mex-Whilst we bluster and boast over imbecile Mexico, we present the ridiculous attitude of yielding to England what we have asserted to be our just right, "clear and indisputable," and find ourselves in the humiliating position of a whipped hound, sneaking to his kennel at the roar of the

nelves in the number of this kennel at the roat of the hound, sneaking to his kennel at the roat of the British lion. We are told that "There was a Brutus once, who would have brook!" The eternal devil himself, to have held his state in Bo As easily as a king." As easily as a king." As easily as a king;

much more a queen, sir, and we know that we had a President once, (Jackson) who would not have yielded what he considered the just title of this government to any nation on earth, however powerful. He was a man who would

"Beard the lion in his den, And fright him there, and make him Tremble there."

country.

No man is more opposed to the principles of the act of 1842 than I am, and no one would go more readily for its modification, or amendment, or indeed its repeal, and the substitution of a new tariff oill which would adopt a more satisfactory system

of taxation.

bill which would adopt a more satisfactory system of texation.

I look upon the act of 1842 as, in its operation, highly unjust and oppressive to the laboring classes every where, and to the southern and western sections of the country particularly.

But I differ from my friends of the free-trade party—not in their opposition to the act of 1842, for I will go heart and hand with them in repealing its unjust and oppressive provisions, but in this—because that they, in endeavoring to relieve themselves from the burdens of an unjust taxation under the operation of the act of 1842, are not only disposed to give up, but do actually deny, the existence of a power which I candidly and honestly believe constitutionally exists in this government, and which, in my opinion, is essential to its safety and independence as regards foreign nations.

The constitution expressly confers upon Congress the power "to lay and collect taxes, duties, imposts, and excises," and the power "to regulate commerce."

The power to "regulate commerce" is to prescribe a rule by which commerce is to be governed; the term commerce is not to be limited to traffic, or the buying and selling or interchange of commodities; but comprehends both navigation and intercourse; to limit the meaning of the term commerce to that of traffic merely, would restrict a general term com

Then foreign commerce is regulated by prescri-ing rules for carrying on the intercourse with forign nations.
It is under this interpretation, alone, that we can find the power to prescribe what shall constitute American vessels, or that they shall be navigated by

American vessels, or that they shall be havigated by American seamen.

Has Congress the right to exercise the power to regulate commerce for the purpose of protecting American industry of any kind?—not simply of manufactures, but also of agriculture, commerce, and the

uractures, but also of agriculture, commerce, and the mechanic arts?

No one can doubt but that the power to regulate commerce or trade necessarily includes the power to tax trade, which is into this: whether the power to tax trade, which is into volved in the power to regulate trade, can be constitutionally exercised by levying duties, and imposing prohibitions and restrictions, with the object of each couraging the productions of American industry?

As our constitution is not a code of definitions, we must seek the meaning of the phrase to regulate commerce? in the objects to which the power was generally thought to be applicable at the time of its formation.

The want of this power was one of the greatest defects in the confederation, and was one of the principal causes which led to the adoption of the present constitution. Indeed, such a power is necessarily inherent in all independent sovereignties, and such an exercise of it by Congress was expected by the States when they transferred to the general government the power of regulating our foreign commerce. If the free-trade doctrine be true that revenue is the sole object of the constitutional exercise of the power to "lay imposts," and that the power "to regulate commerce" cannot be exercised for the pur-pose of encouraging and proteering home industry, then this great nation would scarcely deserve the name; it would be but a weak infant among the giant nations of the earth, unable to counteract their giant nations of the earth, unable to confideract their monopolies and unequal commercial regulations—unable to foster at home the production of the staple articles of subsistence, or the productions necessary for the national defence and national independence;—and American navigation itself, to foster and protect which is important to the national security and national independence, as a cradle to our naval defence, would have to be abandoned to the mercies

and national independence, as a cradle to our naval defence, would have to be abandoned to the mercies of foreign competition and impositions, and speedily meet with inevitable destruction. Without such a power the government would be utterly incapable of self protection or self-support, subservient to the policy of foreign nations, and absolutely worthless. If Congress does not possess this power, so essential to the sovereignty of every nation; so necessary to its self-protection and independence, the power is annihilated; for the States certainly do not possess it and to this conclusion are the opponents

possess it and to this conclusion are the opponents of power brought—a conclusion so absurd that it is of itself a full and sufficient answer to everything which can be said upon the subject.

That it was the understanding of the framers of the constitution, that Congress did possess this power, and ought to exercise it, (of course judiciously and fairly,) is proved by the use made of the powers "to regulate commerce," and to "lay imposts," for that expressly declared object in the first session of the very first Congress held under the constitution.

Mr. Polk in his insugard address, rejterates the polar possess held under the constitution.

Mr. Polk in his insugard address, rejterates the possess this picture and navigation. er, and ought to exercise it, (of course judiciously and fairly,) is proved by the use made of the powers "to regulate commerce," and to "lay imposts," for that expressly declared object in the first session of the very first Congress held under the constitution—very many of whose members had been members of the convention which framed the constitution, and of the State conventions by which it had been ratified.

the very first Congress held under the constitutionvery many of whose members had been members
of the convention which framed the constitution,
and of the State conventions by which it had been
ratified.

The preamble of the act of the 4th July, 1789, is
in these words:

"Whereas it is necessary for the support of the government, for the discharge of the delter of the United States,
ment, for the discharge of the delter of the United States,
ment, for the discharge of the delter of the United States,
ment, for the discharge of the delter of the United States,
ment, for the discharge of the delter of the United States,
dischards the state of the Uni

The question as to power being then settled, another question arises whether such a power ought to be nearly as possible to that point which would impose

NUMBER 62

reason together." I beg the attention of both; let us consider this question, as we have to do all others, in a spirit of compromise and concession. Let us see if we cannot find some common ground on which you can both stand. Unless this question is settled in this way it never will be settled in a manner satisfactory to the country. The people of this country will never be satisfied with a tairif based exclusively upon the doctrines of either the high protectionists, or the free traders. Both, then, must yield something. If both will act in this spirit, it seems to me that there would exist no difficulty in arranging a tairiff which would give general satisfaction to the country.

No man is more opposed to the principles of the act of 1842 than I am, and no one would go more readily for its modification, or amendment, or indeed its repeal, and the substitution of a new tariff ball which would adopt a more satisfactory system bill which would adopt a more satisfactory system the dead its repeal, and the substitution of a new tariff bill which would adopt a more satisfactory system the same providence has bleaved us with the mean pravidence has bleaved us with the mean pravidence has bleaved us with the means of the continuance of his bleaving, the mean pravidence has bleaved us with the means for head our mountains and our plains with the same pravidence has bleaved us with the means for the continuance of his bleaving, with the same pravidence. That same pravidence has bleaved us with the means of the continuance of his bleaving, the same pravidence and national deeper. That same pravidence has bleaved us with the means of the continuance of his bleaving, with the same pravidence and national defence. It was not control to the continuance of his bleaving, with the same pravidence and national defence. It was only

plies to the above interrogatory thus:

"Taxis, collibected indirectly by commerce are least for and most-cheesfully paid, and if they could be so regulated at or render great national resources, and rare up shifful at liferer and manufacturers, the patriot's hope would be communied. In the true democratic doctrine, as far an understand it, to give this inclidental protection to agricature and manufactures, and thus give universal satisfaction. All distractionaled men by extending a general advantage equally regarding every interest and every section of the great confidence;"

equally regarding every interest and every section of tigreat conicideracy."

Mr. Buchanan, in his answer to the seme interrogator says:

"I would not impose one dollar of duties on our foreignors, bet ond what may be necessary to meet such enomical expenditors, (the lowest amount of revenue composition of the principle of discrimination in favor such branches of home industry as may be necessary secure a supply of those articles of mansfacture, assout to the national independence and safety in time of war, at the more especially after such manufactures have been tablished, at an immense expense, on the faith of yogr law I would save thom from sinking into rain by such a rate discrimination as may be necessary to preserve them. I repetat this is my creed, and it has always been the creed the fathers of the democratic church."

the fathers of the democratic church.⁶
Mr. Cass replies:

%"I think, then, that the revenue of the government ought to be brought down to the lowest point compatible with the performance of its constitutional function; and that, in timposition of duties necessary with the proceeds of the pulle lands to provide this revenue, incidental practices along the lands to provide this revenue, incidental practices as may require it. This appears to me, not only constitutional, he called for by the great interests of the country; and if a practice tariff upon this principle were wisely and moderatel established, and then left to its sum apraviates, so that the community could calculate upon its reasonable duration and thus avoid ruinous fluctuations, we might look for a general soquiesence in the arrangement as we can expect

have been enlisted."

And Mr. Van Buron answers:

"My views in relation to the protective system were calle for by the Shocco Springs meeting in 1832, and freely giver A conviction that the establishment of commercial regulations, with a view to the encouragement of domestic inters, it is within the constitutional power of Congress, was on the occasion distinctly avowed. But holding this opinion, I a the some time denired the propriety of exercising this power is a manner calculated to oppress any portion of my fellowestic gens, or to adonate the interest of one section of the Union of the Section of another. I, ou the contrary, affirmed it to be the duty of those who are intrusted with the administration of the Section government, to direct its operations in the manner best calculated to distribute an equality as possible it burdens and blessings among the several States and the people thereof. In addition to the declaration of these general views, I suggested more specific rules for the actions eral to such a such as a

As our constitution is not a code of definitions, we must seek the meaning of the phrase "to regulate to must seek the meaning of the phrase "to regulate commerce" in the objects to which the power was generally thought to be applicable at the time of its formation.

The power of regulating commerce has always been exercised by all commercial nations with a view to the encouragement of home industry. This has been particularly the case with Great Britain, from which we derive our customs, laws, language, and our commercial vocabulary.

The States so understood and exercised this power whilst they retained the power over their foreign commerce.

The want of this power was one of the greatest defects in the confederation, and was one of the principal causes which led to the adoption of the principal causes which led to the adoption of the present constitution. Indeed, such a power is necessarily inherent in all independent sovereignities, and such an exercise of it by Congress was expected by the States when they transferred to the general

Similar opinions, expressed by numerous others of the eminent men of the democratic party, I could cite you to but I imagine that the above will be sufficient, and to just fy me in the opinions I have expressed. Identical with these opinions is the opinion of Mr. Polk, as will be seen by the following letter, dated "Dear siz: I have received recently several letters in reference to my opinions on the subject of the tariff, and aming other yours of the 30th ultimo. My opinions on this subject have been often given to the public. They are

this subject have been often given to the public. They are to be found in my public acts, and in the public discussions in which I have participated.

"I am in favor of a tariff for revenue, such an one as will yield a sufficient amount to the treasury to defray the expenses of the government economically administered. In adjusting the details of a revenue tariff. I have hereofore sanctioned such moderate discriminating duties as would produce the amount of revenue needed, and at the same time afford reasonable incidental protection to our home industry. I am opposed to a tariff for protection merely, and not for revenue.

shord reasonable incidental protection to our numerity. I am opposed to a tariff for protection merely, and not for revenue.

"Acting upon these general principles, it is well known that I gave my support to the policy of General Jackson's administration on this subject. I voted against the tariff act of 1838. I voted for the act of 1832, which contained modifications of some of the objectionable provisions of the act of 1832. As a member of the Committee of Ways and Means of the House of Representatives, I gave my assent to a bill reported by that committee in December, 1832, making further modifications of the act of 1832, and making also discriminations in the imposition of the duttee which is proposed. "That bill did not pass, but was superseded by the bill commonly called the compromise bill, for which I voted.

"In my judgment, it is the duty of government to extend."

Mr. Polk, in his inaugural address, reiterates the opinions expressed in his letter to Mr. Kane, and adds:

s burdens upon individuals in proportion

ins burdens upon individuals in proportion to their ability to pay, and to the amount of protection which they derive from the government.

In levying and collecting a tax by means of a tariff, I would, then, have for the object the ruising of revenue, and the raising of no more revenue than would be necessary, in addition to the proceeds of the sales of the public lands, and the other resources of the government, to the payment of its debts, and an economical administration of its affairs. Then I would discriminate between articles of necessity and articles of luxury. I would discriminate between the productions of American and foreign labor, so as to place the American in fair competition with the foreign—looking, in the exercise of that discrimination, to the interests of the whole courtry, so as to impose the burdens of taxation as fairly as possible upon the whole country, and not unjustly oppress one portion for the benefit of another.

Governed by these principles Levell not be the total and the total contents.

ly as possible upon the whole country, and not unjustly oppress one portion for the benefit of another.

Governed by these principles, I could not but be opposed to many of the principles of the act of 1842. Let us examine a little into some of the provisions of the act of 1842, and see how they operate. What kind of discrimination does it make? Whom does it protect? Almost all of its discriminations for protection are in favor of the manufacturer, to the neglect and injury of the agricultural classes. And instead of discriminating in favor of the accessaries of life, and the articles consumed by the laboring classes, and against luxuries and the articles consumed by the wealthier classes, which would be the true and just discrimination, so as to bring the burden of taxation upon the shoulders of those most able to bear them, its discriminations are precisely of the opposite character, and the burdens of taxation are thrown by it upon the laboring and producing classes of all descriptions.

The first article which presents itself in the list of the act of 1842 is that of wool, one of the great agricultural staples. The law provides that on wool conting in the foreign market 7 cents per pound and under, there shall be a duty of 5 per cent. on the value, and on all other wool a duty of 30 per cent. upon the value, and 3 cents per pound specific.

This wool, costing under 7 cents per pound, is the Smyrna, Mogadore, Texas, South American, and other wools from which the jeans, linseys, cassinets, coarse cloths, &c., which are worn by the laboring classes, are manufactured, and which comes in direct competition with the wool-growese in this country. On this wool a duty is laid of five per cent. for the protection of the farmer, and on the article manufactured from it a duty of 40 per cent. is laid for the benefit of the manufacturer; thus affording to the manufacturing eight times the protection which is given to the agricultural interest. In

article manufactured from it a daty of 40 per centis laid for the benefit of the manufacturer; thus affording to the manufacturing eight times the protection which is given to the agricultural interest. In
fact the tax is not a protection to the domestic wool
at all; on the contrary, the manufacturers, instead
of purchasing the domestic wool, resort to the foreign producers for their supplies, and since the act
of 1842, have imported immense quantities. The
importation of this kind of wool in the year 1843-44
was 13,508,645 pounds, at an average cost of about
5¢ cents per pound in the foreign market; the consequence of which was disastrous upon the farmers.
There was a redundancy of domestic wool in the
market, prices fell, and the growers had to seek the
foreign instead of the domestic market. At the
same time, the attempt is made to blind the eyes foreign instead of the domestic market. At the same time, the attempt is made to blind the eyes of the wool-growers, by placing a duty of 30 per cent. ad valorem, and 3 cents per pound specific, apon wool costing over 7 cents, of which but small importations were made—only 199,763 pounds in the year 1843—44—it being the finest kind of Sax-overs and other foreign the finest kind of Sax-overs and other foreign. ony and other foreign wool; some costing, in the oreign market, as high as 65 cents per pound, and

cessary consumption to the farmer are enormous. On sait, 8 cents per bushel, or about 120 per cent. on tax value; on glass, from 94 to 150 per cent.; chains, from 30 to 175 per cent.; plough lines and bed-cords, from 85 to 130 per cent.; cotton goods, from 95 to 160 per cent.

all on an average of 49 cents per pound in the formarket, and not coming in competition with the

from 85 to 130 per cent.; cotton goods, from 95 to 160 per cent.

Take this article of cotton goods, to show one of the most unjust provisions of this act of 1842, and the onerous burdens which it imposes upon the laboring classes. The act contains what is called a minimum duty, which I will explain. The law delares that cotton goods shall pay a duty of 30 per cent. on their value. This appears fair enough—giving ample protection to the manufacturer, and imposing a fair revenue duty. But the law does not stop here. It goes on to provide that cottons, costing in the foreign market not exceeding 20 cents per square yard, shall be valued at 20 cents and taxed at that value. How does this operate? The cotton worn by the great mass of the people in this country—the laboring classes of all descriptions—costs, in the foreign market, about 6 cents per yard on the average. What duty is paid upon it? The law says you must value it at 20 cents, and fixes the duty at 30 per cent., or 6 cents per yard—one hundred per cent, upon the cost.

on the other hand, the cottons worn by the wealthier classes, costing over 20 con's abroad, nay but 30 per cent. Thus, the article consumed by the laboring classes—by the farmers and machanics—is taxed twice or three times as much as that consumed by the wealthier classes—if not entirely prohibited and excluded from the market, and a monopole without the market and a monopole with the market and a monopole with the market and a monopole with the market and the market

as that consumed by the wealthier classes—if not entirely prohibited and excluded from the market, and a monopoly given to the manufacturer.

Then, in relation to the printi, or calicoes as they are usually called. The law says that they shall be taxed at 30 per cent. upon their value, which seems fair enough. But here this minimum principle is applied again to throw the burden of taxation upon the laboring classes. If the prints cost in the foreign market, not exceeding 30 cents per square yard, the law says that they shall be valued at 30 cents, and taxed at 30 per cent, upon this arbitrary and not upon the real value. How does this operate? The prints used by the laboring classes are those which would cost in the foreign market, on the average, from 12 to 16 cents; and this has to pay as much tax as the article used by the wealthier classes, which costs in the foreign market over 30 cents. Thus, by the operation of this minimum duty are the laboring classes, compelled to pay two or three times the tax on the article consumed by them more than the wealthier classes are made to pay upon the value of the article of their consumption.

Many instances of this kind could be pointed out in the act of 1842; but I will not detain the committee with them. There are some other things in this act which have the same operation—a great many of the duties are what are called called specific duties—duties having no regard to the value of the article, but depending upon the weight; or laid upon the square yard—or the pair, &c. Let me make an illustration or two of the way in which this is made to operate by the act of 1842. Silks are, for instance, taxed at \$2.50 on the pound. The strong, firm, heavy article of black silk is usually worn by the wives and daughters of the farmer and the mechanic, who are able to afford these fuxuries, which are very desirable and confortable to them, when they can sford it. A yard of this kind of silk will weigh about twice as much as a yard of the fine figured French silks, which are worn by the wealthier classes, which cost two er three times as much in the foreign market. They both pay \$2.50 per pound; the operation of which is to tax the laboring classes two, three, and four times as much as the wealthier classes are taxed upon this article of consumption. Many instances of this kind could be pointed out

wealthier classes are taxed upon this article of consumption.

Again, take laces, an article of very general consumption. Every family throughout the country use more or less of this article. The silk laces are expensive and used chiefly, almost entirely, by the wealthier classes. The cotton laces are cheap, and used chiefly by the laboring classes. On the silk laces the duty is \$2.50 per pound. An invoice worth \$1,000, weighing twenty pounds, would pay \$50, or 5 per cent. tax. An invoice of cotton lace of \$1,000 value, pays a duty of \$200, or 20 per cent.—the laboring classes being made to pay four times the tax paid by the wealthier classes, on the value of the articles consumed by them. Thus are high duties imposed on necessaries, or luxaries if you please, of popular consumption; and low ones on articles. of popular consumption; and low ones on articles which find their market only among the wealthier

Again: take the article of boots, which are taxed at \$1.25 per pair; the boots worn by the laboring classes would cost, say \$3 per pair, and those by the wealthier classes, say \$6 per pair, on the average. Thus the laboring classes are compelled to pay twice as much as the wealthier classes on the value of this article of consumption.

Take the article of liquors, which I admit ought to be subjected to a high duty; but see the inequality. On apirituous liquors, mostly consumed by the laboring classes, the tax is specific, ranging from sixty cents to one dollar per gallon, according to the proof, and amounting to from 132 to 261 per cent. upon the value.

The highest duty on wine is sixty cents per gallon, and the highest, when reduced to an ad valorem, is 67 per cent; and the champagne, an article of greatest consumption among the wealthier class, pays a duty of only forty cents per gallon, which is equal to but there per cent; on the value.

Though the bill now under consideration remedies many of the evils under the existing law, yes it introduces others equally objectionable and more oppressive to the weatern country; and I am opposed to it as it now stands. If the West is compelled to hoose between the act of 1842 and the bill reported to the amount of the West is class. She Again: take the article of boots, which are taxed

upon the laboring classes generally throughout the Union—because they oppose any change or amendment to it, as if it were perfect in itself, and to be held, like the laws of the Medes and Persians, unatterable.

Taxation should be made to approximate as nearly as possible to that point which would impose